

makes it more likely we will have a healthy debate about tax simplicity, about our code and about further changes that need to be made in the IRS in order to make certain that we can close this breathtaking gap that exists today between what the IRS is able to do and what the private sector is able to do for that 85 to 90 percent of the American people who are voluntarily willing to comply to pay their taxes, if they can just get one answer, which is: How big is the bill? How much do I owe?

It is that question that dictates much of the financial planning that American families are doing, and it is a very difficult question to get answered in the current environment. That question would be made much easier to answer if we would just take this piece of legislation up, enact it and get it on to the President for his signature.

Mr. NICKLES addressed the Chair.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. NICKLES. Mr. President, our colleague from Nebraska, I think, made the same request yesterday, and maybe some of the same comments were made yesterday. If we didn't have additional ideas to make the legislation better, I would agree with him, because I think the House passed some good legislation. I think we can make it better. Chairman ROTH mentioned a couple things we can do.

We had good hearings. Actually, the hearings that promulgated a lot of the IRS reforms happened in the Senate, not in the House. Our House colleagues, as the Constitution provides, initiates revenue measures. So they have acted and they have acted promptly. I congratulate Chairman ARCHER, who I think does an outstanding job as the chairman of the Ways and Means Committee. The House has done good work and passed a good, bipartisan bill.

Likewise, we can do good work in the Senate and pass a bipartisan bill. We might do better. We might add and build upon what the House has in their legislation. We heard from a lot of things. Mr. Dolan, the acting Commissioner of the IRS, had some suggestions, brought out some points. We had witnesses who talked about IRS abuse. I think we can build upon some of the changes that the House has advocated and make a better bill, but it may take a little bit of time to do it. I would like to do it and do it right.

Again, I appreciate what our colleague from Nebraska is saying, but I would very much like and happen to agree with the chairman, I think we would be better off if we allow the Finance Committee to mark up the legislation, make some improvements, and pass legislation that, again, will, hopefully, receive bipartisan support and the President's signature as well.

Mr. KERREY addressed the Chair.

The PRESIDING OFFICER. The Senator from Nebraska.

Mr. KERREY. Mr. President, I appreciate very much what the distinguished

Senator from Oklahoma is saying. We have had many conversations. He is co-sponsoring the legislation, so I know he wants to get this reform enacted. I believe that when we know we can get something done that will improve the operation of the IRS, we ought to do it.

Again, I respectfully say, I think this sets up the basis for further action, because it gives the IRS Commissioner the kind of authority that the IRS Commissioner needs to manage the agency. It gives the IRS Commissioner authority to say this is what we think the Code is doing to the taxpayers, this is what it is costing the taxpayers to comply with the Code we have.

I favor rather aggressive reform of the Code. I certainly wouldn't come to the floor and say I don't think we ought to do it until we reform the Code. There is lots more that can be done with the IRS, no doubt about it. But I don't think we are ever going to have a single piece of legislation that does it all.

For gosh sakes, we just confirmed a new Commissioner and sent him over to run an agency of 115,000 people. Look at the law. The law doesn't give him the authority to manage the agency.

It doesn't give him the authority to hire and fire senior people.

It doesn't give him the authority to provide positive financial incentives so the agency can be run in a better fashion.

It doesn't give him legal authority to move expeditiously to electronic filing.

It doesn't require the basis of the disclosure of audits. There is a cumbersome Freedom of Information Act process with the IRS. It is especially slow and difficult for citizens who are trying to get information.

It doesn't require the establishment of some complexity analysis so that we can make a judgment about whether or not what we are doing is going to make it harder for the taxpayers to comply.

It doesn't require the kind of coordinated oversight that is needed with a public board governing the IRS that will enable us to achieve consensus on a strategic plan.

All these things are in there. You look at them and say, "I can't be against it." There likely will be 100 votes for all the things I just described. Why not do it now? It doesn't preclude us from coming back next year and taking further action. All these things I listed will improve benefits to American taxpayers, to those 130,000 every single day who are going to receive in the mail a notice that they owe additional taxes, to a quarter of a million who are going to pick up a phone and make a phone call and try to get an answer to some question they have.

If you look at the law that is being proposed that was passed by the House by all but four Members, I urge my colleagues on the other side of the aisle to look at the law and see, for gosh sakes, that this doesn't prevent us from taking action next year, this doesn't pre-

vent the Finance Committee or any other committee from holding hearings and considering legislation to improve it.

All this does is it matches with authority the responsibility that the Commissioner has and will enable, unquestionably enable, the customers, the taxpayers of the United States of America to get better service than they are currently getting. They are going to pay a price for delaying.

The congressional restructuring commission had 12 public hearings, thousands of interviews with private sector individuals. This legislation, by the way, has the endorsement of every provider out there of services to payers, as well as the endorsement of the National Federation of Independent Businesses.

This piece of legislation has been examined from stem to stern by an awful lot of people who are now embracing and endorsing the legislation and saying that on behalf of the American taxpayers, this piece of legislation, this change in the law for the IRS will make the IRS more efficient and make the taxpayers themselves more competent; that not only are they going to get a fair shake, but get a right answer to the question that they ask.

I will be down here again tomorrow if we are still around here, and the next day if we are still around here, and however long it takes. We can conference this thing in a day and get it on to the President. I hope Members on the other side will look at this law and begin to ask the question, do we want to change the law this time and come back and address all the other things the distinguished Senators from Delaware and Oklahoma said we ought to be doing?

Mr. President, I yield the floor.

Mr. SMITH of Oregon addressed the Chair.

The PRESIDING OFFICER. The Senator from Oregon.

#### PRIVILEGE OF THE FLOOR

Mr. SMITH of Oregon. Mr. President, I ask unanimous consent that Jim Ahlgrimm, a congressional fellow in my office, be granted the privilege of the floor for the duration of my remarks.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SMITH of Oregon. I thank the Chair.

(The remarks of Mr. SMITH of Oregon pertaining to the introduction of S. 1406 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

#### TRIBUTE TO OUR VETERANS

Mr. SMITH of Oregon. Mr. President, I would like to pay tribute to our veterans as we prepare to celebrate Veterans Day on Tuesday. Each day as I drive to work to the U.S. Senate, I cannot help but notice all the beautiful

monuments of our Nation's Capital. These monuments were built to honor great people and great events, and each has its own inspirational story to tell. What you will find in each of these stories is that the greatness of our country and of its leaders was founded in the willingness of common men and women, our veterans, to risk their lives defending the principles of right and democracy. Serving both at home and on foreign soil, their service must always be remembered.

Working in Washington in this great institution of the U.S. Senate and among these beautiful monuments frequently reminds me of the sacrifices of our veterans. Even outside of Washington, in almost every town across America, there are monuments dedicated to our veterans. I urge each American to discover their story, not only from a historical perspective, but also through the eyes of the veterans living in their communities where you will find common men and women who simply did the right thing when called upon to do so by their country. Because of them, we live in a world where there is more peace than ever before. They deserve our thanks.

Mr. President, I yield the floor.

Mr. MURKOWSKI addressed the Chair.

The PRESIDING OFFICER. The Senator from Alaska.

Mr. MURKOWSKI. I thank the Chair.

(The remarks of Mr. MURKOWSKI pertaining to the introduction of S. 1402 and S. 1403 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

#### BORDER IMPROVEMENT AND IMMIGRATION ACT OF 1997

Mr. MURKOWSKI. Mr. President, I rise today to offer my support for Senate bill 1360, Senator ABRAHAM's Border Improvement and Immigration Act introduced November 4. This legislation has already numerous cosponsors and is bipartisan in nature.

This bill clarifies a provision included in the 1996 Illegal Immigration Reform and Immigrant Responsibility Act. Section 110 of last year's immigration law requires the establishment of an automated entry and exit control system. While the merits of this provision are admirable, unfortunately, the reality is that this is not a feasible concept.

The section would require documentation of every alien entering and leaving our country. Can you imagine? To document entry and exit of every foreign national, every alien entering the United States would be required to hold a visa or passport or some sort of border crossing identification card.

In my State alone, Mr. President, Canadians are at our border. We are separated from the rest of the United States by Canada. We enjoy relatively free passage between the two countries as Americans. This facilitates trade and strengthens our historical ties of

friendship. To require the documentation of entry and exit of Canadians would result in Canada requesting the same type of consideration. Of course, our Canadian neighbors would be forced to wait in long lines. Trade would be disrupted. And it would develop a feeling of distrust. This is simply unacceptable.

When former Senator Simpson crafted this immigration reform proposal last year, he did not intend to create a new documentation requirement for our northern neighbors. Rather, the issue he wished to address was the illegal overstay rates of foreign nationals.

I cannot agree more that the illegal overstays need to be addressed. The Immigration and Naturalization Service currently cannot provide accurate data on overstay rates. However, the answer does not lie in requiring documentation of every alien entering through our land points of entry.

Section 110, if implemented as is, will only create more headaches for our friends and neighbors attempting to enter the United States and slow both trade and commerce that crosses our land border each day. It will do little to address my primary concern about overstay rates and subsequent illegal immigration.

For these reasons, I am supporting Senator ABRAHAM's efforts to correct section 110 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 and exempt land entry border points from collecting a record of arrivals and departures. I hope that my other colleagues join me in cosponsoring S. 1360, the Border Improvement and Immigration Act of 1997.

Mr. President, I would like to make one more statement, if I may, with the indulgence of my friend from Wyoming.

#### INTERNATIONAL CLIMATE TREATY

Mr. MURKOWSKI. There has been an awful lot of concern relative to the issue of global warming, greenhouse gases, carbon dioxide emissions, et cetera.

This December, representatives of 166 nations are going to meet in Kyoto, Japan, to broker a new international climate treaty. This treaty will set new emissions controls for carbon dioxide and other greenhouse gases.

Unfortunately, 130 of the 166 nations, including China, Mexico, and South Korea, are explicitly exempt from the new emissions controls or any new commitments whatsoever. As a consequence, it is my opinion that such a treaty simply cannot work and will not be ratified by the Senate.

Even if one favors strong action to curb carbon emissions, there are three key reasons to oppose the approach embodied in the draft treaty.

The first reason is, selectively applied emissions limits will harm large sectors of our economy.

Analysts expect even the most modest versions of the treaty to cost over

a million and a half jobs by the year 2005, along with cumulative losses in gross domestic product exceeding \$16 trillion from the year 2005 to the year 2015.

While the President claims the new global climate treaty will not harm the economy, the administration abandoned its internal analysis after their economic models predicted disaster—even when rosy assumptions were factored in. So bad were the results that the administration refused to even appear at a hearing of our Energy and Natural Resources Committee to comment on the treaty's economic impacts.

Second, the environmental benefits of this treaty are really questionable, Mr. President.

Any treaty without new commitments for developing nations will encourage the movement of production, capital, jobs, and emissions from the 36 nations subject to emissions controls to the 130 nations that are not.

Actual global emissions will not decrease. Only their point of origin will change.

Ironically, because of our industrial processes, which are more energy efficient than those found in developing nations, global carbon emissions per unit of production would, in my opinion, actually increase. In other words, we would endure economic pain for no identifiable environmental gain.

Third, selectively applied emissions controls will doom any climate treaty that contains them.

By an overwhelming vote of 95 to 0, this body, the U.S. Senate, passed a resolution in July demanding any new climate treaty contain new obligations—new obligations—for developing nations. At the same time, Mr. President, developing nations refuse to sign up to such a treaty. Thus, selectively applied emissions controls have become the so-called poison pill that is preventing the world from reasonably addressing the climate change issue.

So I think it is time to be a bit pragmatic. If we want to keep a new climate treaty from becoming an international embarrassment, we should reconsider the rush to Kyoto and expand solutions that really work.

What can really work, Mr. President?

One is nuclear energy. One is hydropower. For instance, nuclear energy produces roughly a third of our electricity without significant emissions of carbon dioxide. Yet, President Clinton's global warming explicitly ignores these sources of virtually carbon-free energy.

Even worse, Mr. President, the Clinton administration threatens—and has threatened numerous—to veto any nuclear waste legislation and continues to consider proposals to tear down hydropower dams, policies that endanger the carbon-free solutions that are in place today, and calls into question the administration's commitment to reduce our carbon emissions in a balanced, responsible manner.